

CERTIFICATE OF SERVICE

I, Lisa L. Coggins, hereby certify that on this 15th day of October, 2004, I caused one copy of the foregoing Litigation Trustee's Motion to Extend Deadline to File Response to KPMG LLP's Motion to Transfer the Action to the District of Massachusetts to be served upon the following parties in the manner indicated:

BY HAND DELIVERY

Stephen M. Miller, Esq.
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BY FIRST CLASS MAIL

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Under penalty of perjury, I declare that the foregoing is true and correct.

/s/ Lisa L. Coggins
Lisa L. Coggins, Esq.